

Certification of Budget City

Name

Lindon City

Fiscal Year Ended June 30,

2012

Form: MB-BUD-1-2012

Part I

Certification

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.

The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.

A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.

Utah Code

X

10-6-113-118 (no increase in tax rate - final budget adopted before June 22);

59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)

Date of resolution or ordinance:

6/21/2011

Public hearing date:

6/21/2011

Kristen Colson

Budget Officer

9/13/2011

Date

801-785-5043

Phone Number

kcolson@lindoncity.org

Email Address

CONTINUE ON PAGE 2 WITH PART II

City Adopted Budget	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Name Lindon City</td> <td style="width: 30%;"></td> </tr> <tr> <td>Fiscal Year Ended June 30,</td> <td style="border: 1px solid black; text-align: center;">2012</td> </tr> </table>	Name Lindon City		Fiscal Year Ended June 30,	2012
Name Lindon City					
Fiscal Year Ended June 30,	2012				

Form: CITY-BUD-1-2012

Basic Form Instructions

- 1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.

2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.

3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.

4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.

5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.

6) Send completed budgets electronically to sao@utah.gov or mail a printed form to:

Utah State Auditor
 Utah State Capitol Complex
 East Office Building Suite E310
 PO Box 142310
 Salt Lake City, UT 84114

Part II General Fund Revenues				
	Source of Revenue (a)	2009-2010 Actual Revenue (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Taxes			
1.1	General Property Taxes - Current	1,407,868	1,430,000	1,565,000
1.2	Prior Years' Taxes - Delinquent	107,929	120,000	85,000
1.3	General Sales and Use Taxes	2,346,215	2,500,000	2,500,000
1.4	Franchise Taxes	1,029,438	1,050,000	1,060,000
1.5	Transient Room Tax	223	100	-
1.6	Re-appraisals			
1.7	Assessing and Collecting - State-wide Levy			
1.8	Assessing and Collecting - County Levy			
1.9	Fee-in-Lieu of Property Taxes	135,294	115,000	120,000
1.10	Penalties and Interest on Delinquent Taxes	8,473	7,000	7,000
1.11	Telecommunications License Tax	276,564	260,000	265,000
1.12	911 Telephone Tax	91,293	94,000	95,000
1.13				
	Licenses and Permits			
2.1	Business Licenses and Permits	70,161	70,300	70,500
2.2	Non-business Licenses and Permits	350	500	500
2.3	Building, Structures, and Equipment	156,223	142,350	135,300
2.4	Marriage Licenses			
2.5	Motor Vehicle Operation			
2.6	Cemetery - Burial Permits	31,570	28,500	25,000
2.7	Animal Licenses	1,070	1,000	1,000
2.8				
2.9				
2.10				
CONTINUE ON PAGE 3 WITH PART II				

Name		Fiscal Year Ended June 30,	2012	
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Charges for Services			
3.1	General Government	15,041	17,100	16,500
3.2	Court Costs, Fees, and Charges (Clerk)	21,411	18,000	19,000
3.3	Recording of Legal Documents (Recorder)			
3.4	Zoning and Subdivision Fees	34,864	21,500	19,750
3.5	Sale of Maps and Publications	49	50	50
3.6	Auditor's Fees			
3.7	Surveyor's Fees			
3.8	Treasurer's Fees			
3.9	Public Safety	6,193	3,300	2,800
3.10	Special Police Services			
3.11	Special Protective Services	920	500	500
3.12	Corrective Fees (Jail)			
3.13	Streets and Public Improvements	1,577		
3.14	Street, Sidewalk, and Curb Repairs	600		
3.15	Parking Meter Revenue			
3.16	Street Lighting Charges			
3.17	Sanitation			
3.18	Sewer Charges			
3.19	Street Sanitation Charges			
3.20	Refuse Collection Charges			
3.21	Sale of Waste and Sludge			
3.22	Weed Removal and Cleaning Charges			
3.23	Health			
3.24	Parks and Public Property	10,162	6,000	6,000
3.25	Cemeteries	7,675	7,500	6,000
3.26	Miscellaneous Services:			
3.27				
3.28				
3.29				
3.30				
	Fines and Forfeitures			
4.1	Fines	475,492	410,000	420,000
4.2	Forfeitures			
4.3				
4.4				
4.5				
4.6				
4.7				
CONTINUE ON PAGE 4 WITH PART II				

Name		Fiscal Year Ended June 30,	2012	
Part II General Fund Revenue - Continued				
Source of Revenue (a)		Prior Year Actual Revenue (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Intergovernmental Revenue			
5.1	Federal Grants (CDBG)		212,000	
5.2	General Government			
5.3	Public Safety	1,000	3,000	-
5.4	Highways and Streets			
5.5	Health			
5.6	Cultural - Recreation			
5.7	Federal Payments in Lieu of Taxes			
5.8	State Grants		5,000	
5.9	State Shared Revenue			
5.10	Class "C" Road Fund Allotment	343,030	340,000	350,000
5.11	Liquor Fund Allotment	11,734	12,500	13,500
5.12	Grants from Local Units:			
5.13				
5.14				
5.15				
	Miscellaneous Revenue			
6.1	Interest Earnings	21,419	9,600	8,300
6.2	Rents and Concessions	93,400	113,000	65,000
6.3	Sale of Fixed Assets - Compensation for Loss	619,168		
6.4	Sale of Materials and Supplies			
6.5	Sales of Bonds			
6.6	Other Financing - Capital Lease Obligations			
6.7	Road Impact Fees	(698)	20,000	10,000
6.8				
6.9				
	Contributions and Transfers			
7.1	Transfer From: Road Fund	-	-	-
7.2	Transfer From: Redevelopment	54,768	433,964	155,400
7.3	Transfer From: Parks CIP	-	506,455	-
7.4	Transfer From: Water	318,630	270,032	279,616
7.5	Transfer From: Sewer	259,245	212,312	222,916
7.6	Transfer From: Storm Drain	178,617	144,752	129,956
7.7	Transfer From: Garbage	8,800	20,626	14,868
7.8	Transfer From: Special Improvement District	1,388	234	117
7.9	Transfer From: Telecomm Fund	-	-	-
7.10				
7.11	Contribution from Private Sources	150,000	19,000	-
7.12				
7.13	Beg. General Fund Balance to be Appropriated	-	1,037,686	1,113,807
	TOTAL REVENUES	8,297,156	9,662,861	8,783,380
CONTINUE ON PAGE 5 WITH PART III				

Name		Fiscal Year Ended June 30,	2012	
Part III General Fund Expenditures				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	General Government			
1.1	Legislative	94,003	104,654	105,981
1.2	Commission or Council			
1.3	Legislative Committees and Special Bodies			
1.4	Ordinances and Proceedings			
1.5	Judicial	521,467	537,505	537,315
1.6	City and Precinct Courts			
1.7	Juvenile Court			
1.8	District and Circuit Courts			
1.9	Law Library			
1.10	Executive and Central Staff Agencies			
1.11	Executive			
1.12	Boards and Commissions			
1.13	Central Purchasing			
1.14	Personnel			
1.15	Budgeting			
1.16	Data Processing			
1.17	Microfilming			
1.18	Administrative Agencies	625,018	645,524	722,800
1.19	Auditor			
1.20	Clerk			
1.21	Treasurer			
1.22	Recorder			
1.23	Attorney	44,323	56,000	56,000
1.24	Surveyor			
1.25	Assessor			
1.26	Non-Departmental			
1.27	General Governmental Buildings	518,310	727,920	118,200
1.28	Elections	7,687		9,000
1.29	Planning and Zoning	230,216	282,470	289,350
1.30	Education and Community Promotion	37,044	45,575	45,000
1.31	Engineer	100,113	100,000	100,000
1.32	Public Works Administration	391,147	299,800	301,425
1.33	UTOPIA	9,176	244,100	387,500
1.34				
1.35				
1.36				
1.37				
1.38				
CONTINUE ON PAGE 6 WITH PART III				

Name		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Public Safety			
2.1	Police Department	2,002,846	2,052,148	2,106,956
2.2	Fire Department	1,181,408	1,177,083	1,274,850
2.3	Corrections (Jail)			
2.4	Protective Inspections	238,574	218,057	222,557
2.5	Other Protective			
2.6	Agricultural Inspection			
2.7	Animal Control and Regulation	20,499	21,050	23,500
2.8	Flood Control			
2.9	Emergency Services (Civil Defense)			
2.10				
2.11				
2.12				
2.13				
	Public Health			
3.1	Health Services			
3.2	Infirmaries			
3.3				
3.4				
3.5				
3.6				
	Highway and Public Improvements			
4.1	Highways	352,295	372,050	377,200
4.2	Class "C" Road Program	161,839	463,000	542,000
4.3	Sanitation			
4.4	Sewage Collections and Disposal			
4.5	Shop and Garage			
4.6				
4.7				
4.8				
4.9				
	Parks, Rec., and Public Property			
5.1	Park and Park Areas	498,192	476,742	459,990
5.2	Park Lighting			
5.3	Recreation and Culture			
5.4	Libraries	26,546	27,000	27,000
5.5	Cemeteries	6,427	162,880	18,200
5.6				
5.7				
5.8				
5.9				
CONTINUE ON PAGE 7 WITH PART III				

Name		Fiscal Year Ended June 30,		2012
Part III General Fund Expenditures - Continued				
Expenditure (a)		Prior Year Actual Exp. (b)	Current Year Estimate (c)	Ensuing Year Approved Budget Appropriation (d)
	Community and Economic Devel.			
6.1	Community Planning			
6.2	Community Development			
6.3	Urban Redevelopment and Housing			
6.4	Economic Development and Assistance			
6.5	Economic Opportunity			
6.6				
6.7				
6.8				
6.9				
	Debt Service			
7.1	Principal and Interest			
7.2				
7.3				
7.4				
	Transfers and Other Uses			
	Transfer To:			
8.1	Redevelopment Agency Fund	7,659	9,000	9,000
8.2	Debt Service Fund	539,732	539,034	213,515
8.3	CIP Funds		188,310	
8.4	Recreation Fund	634,689	892,759	825,741
	Loan To:			
8.5				
8.6				
8.7				
8.8				
8.9	Use of Restricted/Reserved Fund Balance			
8.10	Class "C" Road Funds			
8.11				
8.12				
	Miscellaneous			
9.1	Judgments and Losses			
9.2	FEMA Reimbursement of Flood Costs			
9.3	Other Flood Costs			
9.4				
9.5				
9.6				
9.7	Budgeted Increase in Impact Fee Balance		20,200	10,300
9.8	Budgeted Increase in Fund Balance	47,946		
	TOTAL EXPENDITURES	8,297,156	9,662,861	8,783,380
CONTINUE ON PAGE 8 WITH PART IV				

Name	Lindon City	Fiscal Year Ended June 30,	2012	
Part IV	Special Revenue Fund			
Nature of the Fund:		Redevelopment Agency		
Description (a)		2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Revenues			
1.1	Tax Increment	1,313,465	1,130,500	1,110,000
1.2	Interest	12,075	10,000	10,000
1.3	Miscellaneous			
1.4				
1.5				
1.6				
1.7				
	Other Sources			
2.1	Usage of Beginning Fund Balance		124,011	833,664
2.2	Transfer From: General Fund	7,659	9,000	9,000
2.3				
2.4				
2.5				
2.6				
	TOTAL REV AND OTHER SOURCES	1,333,199	1,273,511	1,962,664

	Expenditures			
3.1	Services/utilities	31,598	12,555	10,000
3.2	Tax Sharing Agreements	575,819	304,000	304,000
3.3	Insurance	1,351	1,600	1,600
3.4	Miscellaneous			
3.5	Capital Improvements	-	-	979,074
3.6				
3.7				
3.8				
3.9				
	Other Uses			
4.1	Budgeted Increase in fund Balance	-	158,316	175,000
4.2	Transfer To: General Fund	54,768	433,964	155,400
4.3	Transfer To: Debt Service Fund	362,091	363,076	337,590
4.4				
4.5				
4.6				
4.7				
4.8				
	TOTAL EXP AND OTHER USES	1,025,627	1,273,511	1,962,664

Name		Lindon City		Fiscal Year Ended June 30,		2012			
Part V		Debt Service Fund							
		Description (a)		2009-2010 Actual (b)		2010-2011 Estimate (c)		2011-2012 Approved Budget Appropriation (d)	
		Revenues							
1.1		Bond Issues (Except Enterprise)							
1.2		Property Taxes							
1.3		Fee-in-Lieu of Property Taxes							
1.4		Interest Income							
1.5		Transfer From: General Fund		539,732		539,034		213,515	
1.6		Transfer From: Redevelopment Agency (RDA) Fund		362,091		363,076		337,590	
1.7		Transfer From: Special Improvement Dist (SID) Fund		227,889		36,468		34,788	
1.8									
1.9									
1.10									
1.11									
1.12									
		TOTAL REVENUE		1,129,712		938,578		585,893	
2.1		Beginning Fund Balance		-		-		-	
		TOTAL AVAILABLE FOR APPROPRIATION		1,129,712		938,578		585,893	
		Expenditures							
3.1		Debt Service Principal		918,912		764,895		435,675	
3.2		Retirement of bonds							
3.3		Interest on bonds		207,623		169,111		145,646	
3.4		Agent's Fees		3,178		4,572		4,572	
3.5		Other:							
3.6									
3.7									
3.8									
3.9									
3.10									
3.11									
		TOTAL EXPENDITURES		1,129,712		938,578		585,893	
4.1		Ending Fund Balance		-		-		-	

Name		Lindon City		Fiscal Year Ended June 30,		2012			
Part VI		Capital Projects Fund							
Nature of the Fund:				Heritage Trail C.I.P.					
Description (a)				2009-2010 Actual (b)		2010-2011 Estimate (c)		2011-2012 Approved Budget Appropriation (d)	
		Revenues							
1.1		Transfers from General Fund		-		188,310		-	
1.2		Interest Income							
1.3		Other Additions							
1.4		Impact Fees							
1.5		S.I.D. Payments							
1.6									
1.7									
1.8									
1.9									
1.10									
1.11									
1.12									
		TOTAL REVENUE		-		188,310		-	
2.1		Beginning Fund Balance		(30,568)		(188,310)			
		TOTAL AVAILABLE FOR APPROPRIATION		(30,568)		-		-	
		Expenditures							
3.1		Services							
3.2		Miscellaneous							
3.3		Capital Improvements		157,742					
3.4		Transfer to: General Fund							
3.5		Transfer to: Debt Service Fund							
3.6									
3.7									
3.8									
3.9									
3.10									
3.11									
		TOTAL EXPENDITURES		157,742		-		-	
4.1		Ending Fund Balance		(188,310)		-		-	

Name	Lindon City	Fiscal Year Ended June 30,	2012
Part VI	Capital Projects Fund		
Nature of the Fund:		Parks C.I.P.	
Description (a)	2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
Revenues			
1.1 Transfers from General Fund			
1.2 Interest Income	902	800	500
1.3 Other Additions			
1.4 Impact Fees	54,385	64,000	30,000
1.5 S.I.D. Payments			
1.6			
1.7			
1.8			
1.9			
1.10			
1.11			
1.12			
TOTAL REVENUE	55,287	64,800	30,500

2.1	Beginning Fund Balance	532,549	552,176	96,521
	TOTAL AVAILABLE FOR APPROPRIATION	587,836	616,976	127,021

	Expenditures			
3.1	Services	2,426	-	2,000
3.2	Miscellaneous			
3.3	Capital Improvements	33,234	14,000	120,000
3.4	Transfer to: General Fund	-	506,455	-
3.5	Transfer to: Debt Service Fund			
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	35,660	520,455	122,000

4.1	Ending Fund Balance	552,176	96,521	5,021
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Name	Lindon City	Fiscal Year Ended June 30,	2012	
Part VI	Capital Projects Fund			
Nature of the Fund:		Special Improvement Districts		
Description (a)		2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Revenues			
1.1	Transfers from General Fund			
1.2	Interest Income			
1.3	Other Additions			
1.4	Impact Fees			
1.5	S.I.D. Payments	35,047	37,000	35,000
1.6				
1.7				
1.8				
1.9				
1.10				
1.11				
1.12				
	TOTAL REVENUE	35,047	37,000	35,000
2.1	Beginning Fund Balance	264,337	69,873	70,015
	TOTAL AVAILABLE FOR APPROPRIATION	299,384	106,873	105,015
	Expenditures			
3.1	Services	234	156	78
3.2	Miscellaneous			
3.3	Capital Improvements			
3.4	Transfer to: General Fund	1,388	234	117
3.5	Transfer to: Debt Service Fund	227,889	36,468	34,788
3.6				
3.7				
3.8				
3.9				
3.10				
3.11				
	TOTAL EXPENDITURES	229,511	36,858	34,983
4.1	Ending Fund Balance	69,873	70,015	70,032

Name		Lindon City		Fiscal Year Ended June 30,		2012			
Part VII		Other Fund							
Nature of the Fund:									
Description (a)				2009-2010 Actual (b)		2010-2011 Estimate (c)		2011-2012 Approved Budget Appropriation (d)	
		Revenues							
1.1		Transfers from General Fund							
1.2		Interest Income							
1.3		Other Additions							
1.4									
1.5									
1.6									
1.7									
2.1		Beginning Fund Balance to be Appropriated							
		TOTAL REVENUE		-		-		-	
		Expenditures							
3.1									
3.2									
3.3									
3.4									
3.5									
3.6									
3.7									
4.1		Appropriated Increase in fund Balance							
		TOTAL EXPENDITURES		-		-		-	

Part VIII

Enterprise Fund Instructions

INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash flow analysis is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. Since enterprise funds are required to follow the same accounting principles for determining profit or loss that a private company is, it must be recognized that certain items such as bond proceeds are not revenues even though they provide cash, and items such as construction and major improvements of systems and debt repayment are not expenses even though they use cash. Accordingly, it would be helpful for the town to use the cash reconciliation section provided at the bottom of the form for cash flow analysis. Net income (loss) should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and electric. A combined budget may be prepared only if the function of the enterprise is closely related, such as water and sewer.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund rather than the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

Name Lindon City		Fiscal Year Ended June 30,		2012
Part IX	Enterprise Fund:	WATER FUND		
	Description (a)	2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	1,408,420	1,432,700	1,465,600
1.2	Interest Earned	5,974	4,350	4,500
1.3	Other: Miscellaneous			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	1,414,394	1,437,050	1,470,100
	Operating Expense			
2.1	Personnel Services	234,492	176,040	180,990
2.2	Contractual Services	337,524	369,050	358,000
2.3	Material and Supplies	113,953	136,500	136,500
2.4	Depreciation	263,207		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	949,176	681,590	675,490
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees	25,581	25,000	20,000
3.2	Interest Expense	(120,879)	(116,351)	(124,667)
3.3	Capital Contributions From Outside Sources	361,581	16,500	-
3.4	Impact Fee Collected	33,527	34,300	30,000
3.5	Assessments	16,637	5,200	2,000
3.6	Operating Transfers From: General Fund			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(318,630)	(270,032)	(279,616)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other: Amortized Cost of Bond Issuance	(353)		
	NET INCOME (LOSS)	462,682	450,077	442,327
	Cash Operating Needs			
4.1	Net Income (Loss)	462,682	450,077	442,327
4.2	Plus: Depreciation	263,207		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	-	718,018	199,570
4.7	Less: Bond Principal Payments	281,209	165,979	150,713
4.8	Less:			
4.9	Less:			
4.10	Less: Close out to balance sheet			
	TOTAL CASH PROVIDED (REQUIRED)	444,680	(433,920)	92,044
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	620,232	1,064,912	1,016,067
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt		385,075	
5.4	Loans from Other Funds			
5.5	Other: Grants			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	620,232	1,449,987	1,016,067

Name Lindon City		Fiscal Year Ended June 30,		2012
Part IX	Enterprise Fund:	SEWER FUND		
	Description (a)	2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	888,973	941,550	1,054,500
1.2	Interest Earned	6,067	6,300	4,300
1.3	Other: Miscellaneous			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	895,040	947,850	1,058,800
	Operating Expense			
2.1	Personnel Services	105,869	103,826	126,110
2.2	Contractual Services	529,267	573,846	565,696
2.3	Material and Supplies	23,343	78,900	78,900
2.4	Depreciation	234,030		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	892,509	756,572	770,706
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			(16,667)
3.3	Capital Contributions From Outside Sources	129,906		
3.4	Impact Fee Collected	76,060	60,000	60,000
3.5	Assessments	16,357	2,800	2,000
3.6	Operating Transfers From: General Fund			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(259,245)	(212,312)	(222,916)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other: Cost of Bond Issuance		(44,253)	
	NET INCOME (LOSS)	(34,391)	(2,487)	110,511
	Cash Operating Needs			
4.1	Net Income (Loss)	(34,391)	(2,487)	110,511
4.2	Plus: Depreciation	234,030		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	173,131	2,884,133	558,610
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less: Close out to balance sheet			
	TOTAL CASH PROVIDED (REQUIRED)	26,508	(2,886,620)	(448,099)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	537,639	564,147	677,527
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt		3,000,000	
5.4	Loans from Other Funds			
5.5	Other: Grants			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	537,639	3,564,147	677,527

Name	Lindon City	Fiscal Year Ended June 30,	2012	
Part IX	Enterprise Fund:	GARBAGE FUND		
	Description (a)	2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	366,156	369,500	371,700
1.2	Interest Earned			
1.3	Other: Miscellaneous			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	366,156	369,500	371,700
	Operating Expense			
2.1	Personnel Services			
2.2	Contractual Services	340,546	345,200	347,200
2.3	Material and Supplies			
2.4	Depreciation			
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	340,546	345,200	347,200
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense			
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Assessments			
3.6	Operating Transfers From: General Fund			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(8,800)	(20,626)	(14,868)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other: Amortized Cost of Bond Issuance			
	NET INCOME (LOSS)	16,810	3,674	9,632
	Cash Operating Needs			
4.1	Net Income (Loss)	16,810	3,674	9,632
4.2	Plus: Depreciation	-		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay			
4.7	Less: Bond Principal Payments			
4.8	Less:			
4.9	Less:			
4.10	Less: Close out to balance sheet			
	TOTAL CASH PROVIDED (REQUIRED)	16,810	3,674	9,632
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	15,433	32,243	35,917
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other: Grants			
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	15,433	32,243	35,917

Name Lindon City		Fiscal Year Ended June 30,		2012
Part IX	Enterprise Fund:	STORM WATER FUND		
	Description (a)	2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	315,572	378,000	390,000
1.2	Interest Earned	49	50	50
1.3	Other: Miscellaneous			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	315,621	378,050	390,050
	Operating Expense			
2.1	Personnel Services	100,332	137,670	156,500
2.2	Contractual Services	169,563	91,845	64,200
2.3	Material and Supplies	25,305	74,400	104,400
2.4	Depreciation	214,610		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	509,810	303,915	325,100
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense	(17,546)	(16,719)	(15,864)
3.3	Capital Contributions From Outside Sources	630,934	87,850	-
3.4	Impact Fee Collected	33,700	33,000	30,000
3.5	Assessments			
3.6	Operating Transfers From: General Fund			
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund	(178,617)	(144,752)	(129,956)
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other: Amortized Cost of Bond Issuance			
	NET INCOME (LOSS)	274,282	33,514	(50,870)
	Cash Operating Needs			
4.1	Net Income (Loss)	274,282	33,514	(50,870)
4.2	Plus: Depreciation	214,610		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	14,196	222,375	469,755
4.7	Less: Bond Principal Payments	21,993		
4.8	Less:			
4.9	Less:			
4.10	Less: Close out to balance sheet			
	TOTAL CASH PROVIDED (REQUIRED)	452,703	(188,861)	(520,625)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	(399,286)	113,417	(75,444)
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other: Grants	60,000		156,461
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	(339,286)	113,417	81,017

Name Lindon City		Fiscal Year Ended June 30,		2012
Part IX	Enterprise Fund:	RECREATION FUND		
	Description (a)	2009-2010 Actual (b)	2010-2011 Estimate (c)	2011-2012 Approved Budget Appropriation (d)
	Operating Revenue			
1.1	Charge for Services	478,508	427,250	456,300
1.2	Interest Earned	1,343	600	500
1.3	Other: Miscellaneous			
1.4	Other:			
1.5	Other:			
	TOTAL OPERATING REVENUE	479,851	427,850	456,800
	Operating Expense			
2.1	Personnel Services	271,677	259,500	306,385
2.2	Contractual Services	129,933	153,150	167,650
2.3	Material and Supplies	67,974	101,320	91,020
2.4	Depreciation	258,084		
2.5	Other:			
2.6	Other:			
2.7	Other:			
	TOTAL OPERATING EXPENSE	727,668	513,970	565,055
	Non-Operating Revenue (Expense) and Transfers			
3.1	Connection Fees			
3.2	Interest Expense	(465,623)	(458,972)	(435,486)
3.3	Capital Contributions From Outside Sources			
3.4	Impact Fee Collected			
3.5	Assessments			
3.6	Operating Transfers From: General Fund	634,689	892,759	825,741
3.7	Operating Transfers From:			
3.8	Operating Transfers From:			
3.9	Impact Fee Spent			
3.10	Operating Transfers To: General Fund			
3.11	Operating Transfers To:			
3.12	Operating Transfers To:			
3.13	Operating Transfers To:			
3.14	Other: Amortized Cost of Bond Issuance	(6,603)		
	NET INCOME (LOSS)	(85,354)	347,667	282,000
	Cash Operating Needs			
4.1	Net Income (Loss)	(85,354)	347,667	282,000
4.2	Plus: Depreciation	258,084		
4.3	Plus:			
4.4	Plus:			
4.5	Plus:			
4.6	Less: Major Improvements and Capital Outlay	183,608		12,000
4.7	Less: Bond Principal Payments	311,000	235,000	282,000
4.8	Less:			
4.9	Less:			
4.10	Less: Close out to balance sheet			
	TOTAL CASH PROVIDED (REQUIRED)	(321,878)	112,667	(12,000)
	Source of Cash Required			
5.1	Cash Balance at Beginning of Year	(27,313)	(349,191)	(236,524)
5.2	Sale of Investment and Other Current Assets			
5.3	Issuance of Bonds and Other Debt			
5.4	Loans from Other Funds			
5.5	Other: Grants			12,000
5.6	Other:			
	TOTAL CASH PROVIDED (REQUIRED)	(27,313)	(349,191)	(224,524)

SUMMARY OF 2011-2012 TRANSFERS

To General Fund From	Debit	Credit
RDA		\$ 155,400
Water		279,616
Sewer		222,916
Garbage		129,956
Storm Water		14,868
SID		117
From General Fund To		
RDA	\$ 9,000	
Debt Service	213,515	
Recreation	825,741	
To RDA Fund From		
General Fund		\$ 9,000
From RDA Fund To		
General Fund	\$ 155,400	
Debt Service	337,590	
To Debt Service From		
General Fund		\$ 213,515
RDA		337,590
SID		34,788
From Water Fund To		
General Fund	\$ 279,616	
From Sewer Fund To		
General Fund	222,916	
From Garbage Fund To		
General Fund	14,868	
From Storm Water Fund To		
General Fund	129,956	
To Recreation Fund From		
General Fund		825,741
From SID To		
General Fund	117	
Debt Service	34,788	
TOTAL TRANSFERS	2,223,507	2,223,507